

CHAPTER NO. 96

SENATE BILL NO. 1383

By Rochelle

Substituted for: House Bill No. 1309

By Ronnie Cole

AN ACT To amend Tennessee Code Annotated, Title 67, Chapter 5, Part 4, relative to providing confidentiality for property tax records and taxpayer information.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 5, Part 4, is amended by adding the following new section:

SECTION __. (a) Apart from a taxpayer's annual reporting schedule filed with the assessor, information required to be filed or submitted by a taxpayer in regard to an assessment of tangible personal property, or provided by a taxpayer in response to an audit or information request by assessing officials or their agents in regard to an assessment of tangible personal property, shall be confidential and shall not be disclosed by state or local officials, agents or employees except as authorized by this part. Violations of this section shall be punishable in the same manner as violations of Section 67-5-401 regarding taxpayer records of the Department of Revenue.

(b) Pursuant to rules of the State Board of Equalization, schedules, returns and information otherwise confidential may be disclosed:

(1) to the taxpayer or the taxpayer's authorized designee upon written request;

(2) to individuals designated by a judge presiding in court or administrative proceedings, subject to protective orders issued in the proceedings;

(3) to officials, and their agents or employees, responsible for the administration or collection of taxes due from the taxpayer, but only to the extent necessary for this purpose and subject otherwise to the confidentiality required by this section;

(4) to the Department of Human Services or its contractors in the Title IV-D child support program pursuant to §36-5-801.

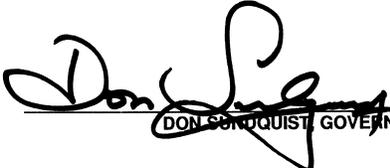
SECTION 2. For purposes of developing and promulgating rules and regulations, this act shall take effect upon becoming a law, the public welfare requiring it. For all other purposes, it shall take effect July 1, 1999, the public welfare requiring it.

PASSED: March 25, 1999


JOHN S. WILDER
SPEAKER OF THE SENATE


JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 12th day of April 1999


DON S. INGVALD, GOVERNOR